

# State of Alaska Alcoholic Beverage Excise Tax Return

**500**

Due Date: This return must be filed and the tax paid on or before the last day of each calendar month following the month the alcohol was sold or transferred to a licensed warehouse in Alaska or removed from a bonded warehouse in Alaska. Submit one return for each licensed facility.

**Required Attachments.** Attach the original copies of all applicable schedules (B,C,D,E and F) and the inventory reports (Schedule G)

Federal <input type="checkbox"/> EIN or <input type="checkbox"/> SSN			For the Month of	Year _____
Individual or Corporation Name			License Number	<input type="checkbox"/> Check if amended return <input type="checkbox"/> Check if zero return
Business Name			Telephone Number	Fax Number
Mailing Address			Contact Person	Title
City	State	Zip Code + 4	Email Address	

## Schedule A

Tax Calculation: Complete the information requested below. Do not include gallons received by a bonded warehouse.

1. GALLONS OF LIQUOR		District 1	District 2	District 3	District 4	Total
a	Taxable Gallons (From Schedule B)					
b	Tax Rate					12.80
c	<b>Total Tax (multiply taxable gallons by tax rate)</b>					
2. GALLONS OF WINE						Total
a	Taxable Gallons (From Schedule B)					
b	Tax Rate					2.50
c	<b>Total Tax (multiply taxable gallons by tax rate)</b>					
3. GALLONS OF BEER, MALT BEVERAGES & CIDER						Total
a	Taxable Gallons (From Schedule B)					
b	Tax Rate					1.07
c	<b>Total Tax (multiply taxable gallons by tax rate)</b>					
4. GALLONS OF BEER & MALT BEVERAGES QUALIFYING FOR REDUCED RATE OF TAX (see instructions)						Total
a	Taxable Gallons (From Schedule B)					
b	Tax Rate					0.35
c	<b>Total Tax (multiply taxable gallons by tax rate)</b>					
5. IF AMENDED, PREVIOUS AMOUNT PAID						
6. TOTAL ALCOHOLIC BEVERAGES TAX DUE * (add lines 1c through 4c less 5)						

## Payment Information

If your liability exceeds \$150,000, you must use the Online Tax Information System (OTIS) at [myalaska.state.ak.us/OTIS](http://myalaska.state.ak.us/OTIS) or wire transfer.

Check if you are remitting by: ☐ OTIS confirmation # \_\_\_\_\_ ☐ Wire transfer date \_\_\_\_\_

*I declare under penalty of perjury that the information provided in this return, including accompanying schedules and statements, has been reviewed by me, and to the best of my knowledge and belief is true, and complete.*

Signature	Printed Name	Date
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Mail to **Alaska Department of Revenue - Tax Division**

PO Box 110420 • Juneau AK 99811-0420

Phone (907)269-6620 • Fax (907)269-6644

[www.tax.alaska.gov/alcohol](http://www.tax.alaska.gov/alcohol)

Pay online with TOPS at [www.tax.alaska.gov](http://www.tax.alaska.gov) or make check payable to State of Alaska. File online [myalaska.state.ak.us/OTIS/](http://myalaska.state.ak.us/OTIS/)

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Retain a copy for your records

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Business Name	Month and Year	Page ____ of ____
Location being Licensed	License Number for this Location	

Schedule B: Supporting Schedule of Gallons Sold in Alaska

This is a supporting schedule of gallons sold in Alaska to retail establishments and individuals; it is not for the reporting of gallons transferred or sold to a military establishment, sold pre-tax to licensed warehouses in Alaska, or any shipments for sales outside of Alaska. Use additional sheets as necessary.

		Number of Gallons			
Name AND Alaska address of Wholesale Purchasers (A single line should be used to report the total of all individual consumer sales)	Judicial District	Liquor	Wine	Beer, Malt Beverages & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
Sub-total from previous page of Schedule B if applicable					
Carry totals forward to next page of Schedule B if additional pages are needed in order to maintain a running total for this licensed facility. Each district total and alcohol type total should be reported on Line "a" of sections 1 - 4 of Schedule A and line 4 of Schedule G, the Inventory Report.					

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Location being Licensed	License Number for this Location	

Schedule C: Supporting Schedule of Gallons Sold to Military Establishments

This is a supporting schedule of gallons sold in Alaska to military establishments that meet all requirements for tax exempt status as defined in U.S.C. 4-107. It is not used for transfers or sales to a licensed warehouse in the state or shipments out of the state, which are to be reported on Schedules D and E. Use additional sheets as necessary.

		Number of Gallons			
Name AND Alaska address of Purchases by Qualified Military Establishments	Judicial District	Liquor	Wine	Beer, Malt Beverages & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
Sub-total from previous page of Schedule C if applicable					
Carry forward to next page of schedule C if additional pages are needed in order to maintain a running total for this licensed facility, and to line 5 of Schedule G, the Inventory Report.					

Business Name	Month and Year	Page ____ of ____
Location being Licensed	License Number for this Location	

Schedule D: Transferred or Sold to a Licensed Warehouse in Alaska

This is a supporting schedule of tax exempt gallons transferred or sold to a licensed warehouse in Alaska. This schedule is not for the reporting of gallons sold to a military establishment, sold to non-licensed warehouses or retailers in Alaska, or shipped for sale out of state. Use additional sheets as necessary.

		Number of Gallons			
Name AND Alaska address of the Receiving Licensed Warehouse	Judicial District	Liquor	Wine	Beer, Malt Beverages & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
Sub-total from previous page of Schedule D if applicable					
Carry forward to next page of schedule D if additional pages are needed in order to maintain a running total for this licensed facility. The total must equal the amounts reported on line 6 of Schedule G, The Inventory Report.					

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Location being Licensed	License Number for this Location	

**Schedule E:** Supporting Schedule of Gallons Sold Out of State

This is a supporting schedule of tax exempt gallons shipped for sale out of state. Use additional sheets as necessary.

Name and Location of Transferee or Purchaser	Number of Gallons			
	Liquor	Wine	Beer, Malt Beverages & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
Sub-total from previous page of Schedule E if applicable				
Carry forward to next page of Schedule E if additional pages are needed in order to maintain a running total for this licensed facility. The total should be reported on line 7 of Schedule G, The Inventory Report.				

Business Name	Month and Year	Page ____ of ____
Location being Licensed	License Number for this Location	

Schedule F: Distributor’s Schedule for Sales of Reduced Tax Rate Beer and Malt Beverages

This is a supporting schedule for the Alcoholic Beverage Tax Return. Distributors and Licensed Warehouses must complete this schedule if they sold beer or malt beverages during the month from a brewery qualifying for the reduced rate of tax provided by AS 43.60.010(c). The amount of beer and malt beverages sold must agree with the amount of beer and malt beverages reported on Schedule B and Schedule C. A separate form must be completed for each warehouse location.

Name AND Alaska Address of Qualifying Reduced Rate Brewer.	Gallons of Beer & Malt Beverages Sold in the Current Month
Total carried forward from prior Schedule F page to maintain running total.	
Total - carry forward to next page of Schedule F (if applicable) to maintain running total. Grand total should match the column total for Qualified Reduced Tax Rate Beer & Malt Beverages total in Schedules B and C.	

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Business Name	For the Month of	Year
Location to be Inventoried	Licence Number	Telephone Number

## Schedule G: Inventory Report

List inventory quantities below. Quantity means the total liquid content expressed in U.S. gallons, not the number of pallets, cases, bottles or cans which contain alcoholic beverages. Metric units must be converted to U.S. gallons. For purposes of converting totals, 3.785 liters equal one U.S. gallon.

		Number of Gallons			
		Liquor	Wine	Beer, Malt Beverage & Cider	Beer, Malt Bever-ages Qualifying for Reduced Tax Rate
1.	Beginning inventory. Gallons on hand at the beginning of month (Should equal the ending inventory from the previous month)				
2.	Received or produced during the month				
3.	Total. Add (Lines 1 and 2)				
4.	Gallons sold in Alaska (from Schedule B)	( )	( )	( )	( )
5.	Gallons sold to military establishments (from Schedule C)	( )	( )	( )	( )
6.	Gallons transferred to a licensed warehouse in Alaska (from Schedule D)	( )	( )	( )	( )
7.	Gallons sold out of state (from Schedule E)	( )	( )	( )	( )
8.	Credit for losses or returns (explain fully below)				
9.	Ending inventory, subtract Lines 4 through 8 from Line 3				

Remarks:

### Instructions

- Line 1 - Beginning inventory should match the reported ending inventory from the previous month
- Line 2 - Report all gallons purchased, manufactured, transferred from other warehouse locations or returned to this storage location
- Line 4 - Report all gallons sold to retailers and individuals in the state
- Line 5 - Report all gallons sold to military establishments
- Line 6 - Report all gallons transferred or sold to a licensed warehouse in Alaska
- Line 7 - Report all gallons transferred for sale out of state
- Line 8 - Credit for losses or return (must be fully explained in the "Remarks" box)
- Line 9 - Ending inventory must equal the beginning inventory for the next month

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